

OLD FUND	OLD DESCRIPTION	NEW FUND	NEW DESCRIPTION
1	General Fund	10100 (9)	General Fund - Operations
3	Enterprise	Various 30100-30424	See Fund Listing
6	Agency	Various 60100-69999 (2)	(2)
9	Expendable Trust Fund	80310-80330	(3)
11	Special Revenue	20100 (1)	Transportation - Motor Fuel (1)
A	Appropriation A	10100 (4)	General Fund - Operations
A1	Appropriation A - General Fund	10100 (9)	General Fund - Operations
A15	Approp A - Comp Unit Govern	90271 - 90274 (5)	See Fund Listing
A16	Approp A - Comp Unit Proprietary	Various 90101 - 90821	See Fund Listing
A4	Approp A - Internal Service Fund	Various 40110-40160	(6)
AA11	Georgia Net Authority	(7)	(7)
AE16	GA Sports Hall of Fame Auth	90341	See Fund Listing
AG1	GA State Games	10103	GF - Games Commission
AH16	Sapelo Island Heritage Auth	90311	See Fund Listing
AI16	North GA Mountain Auth	90231	See Fund Listing
AJ1	Civil War Commission	10104	GF - Civil War Commission
AK1	GA council on Indian Affairs	10105	GF - Council on American Indian Concerns
AL1	Gov's Office of Hwy Safety	10112	GF - Office of Highway Safety
AM1	Police Academy	10107	GF - Police Academy
AM16	Ga Rail Passenger Authority	90281	See Fund Listing
AN1	Fire Academy	10108	GF - Fire Academy
AO1	Fire Fighters Stds & Trn Coun	10111	GF - Fire Fighters Standards and Training Council
AP1	Peace Officers Stds & Trng Co	10110	GF - Peace Officers Standards and Training Council
AQ1	Public Safety Training Center	10109	GF - Public Safety Training Center
B1	Appropriation B - General Fund	Various 10100 and 10113 (8)	(8)
BA4	Risk Management Claims	Various 40510 - 40590	See Fund Listing
BB1	Criminal Justice Coord Council	10106	GF - Criminal Justice Coordinating Council
BC16	SW Ga Railroad Excur Auth	90331	See Fund Listing
C1	Appropriation C	10100	General Fund - Operations

- (1) The State currently has no Special Revenue Funds; any organizations currently posting expenditures to Fund 11 should consult with SAO Financial Reporting group. The new fund structure includes a fund (20010) for Transportation - Motor Fuel.

- (2) There will be various fund identifiers available to account for Agency Funds (60100 - 69999 for primary government organizations; 90601 - 90699 for component units). State expenditures are not appropriate in Agency Funds. These funds should be reserved to account for funds held for others (individuals or organizations outside the government entity). Any organizations currently posting expenditures to Agency Funds should contact SAO Financial Reporting group.
- (3) The Subsequent Injury Trust Fund (BU 489) and Secretary of State's (BU 478) Real Estate Recovery Fund and Auctioneers Recovery Fund are the only examples of Private Purpose Trust Funds (formerly Expendable Trust Funds) that the State currently has. Auctioneers Recovery Fund will be recorded in Fund 80310; Real Estate Recovery Fund will be recorded in Fund 80320; Subsequent Injury Trust Fund will be recorded in Fund 80330.
- (4) Generally, organizations listed in Fund "A" will use Fund 10100; exceptions are: DOAS (40100-40160); and Merit System (40300).
- (5) Currently, GPTC is the only component unit with governmental funds that utilizes PeopleSoft.
- (6) Community Health currently records transactions for the State Health Benefit Plan (SHBP) in Fund A4, which is used for Internal Service Funds. The SHBP is actually an enterprise fund; SHBP expenditures in the future should be recorded in Fund 30010 (Enterprise Fund).
- (7) GeorgiaNet Authority no longer exists.
- (8) Prosecuting Attorneys Council (currently Fund B1 for BU 436) will use fund 10113; for all other organizations, Fund B1 will become Fund 10100.
- (9) DOAS will utilize funds 10100, 10101 and 10102; all other organizations will use fund 10100 in place of the current fund 1 or A1.